

# **COUNCIL REPORT**

# 2024 Langdon Recreation Special Tax Rate Bylaw C-8518-2024

Electoral Division: 7 File: 0785

| Date:        | April 23, 2024                  |        |                                |
|--------------|---------------------------------|--------|--------------------------------|
| Presenter:   | Issy Agbonkhese, Manager        |        |                                |
| Department:  | Financial Services              |        |                                |
| Approved by: | ⊠ Executive Director / Director | and/or | ☑ Chief Administrative Officer |

# **REPORT SUMMARY**

Section 383(1) of the *Municipal Government Act* states that a special tax bylaw authorizes Council to impose a tax on property in any area of the County that will benefit from a specific service or purpose stated in the bylaw.

Bylaw C-8518-2024 authorizes a special tax for recreation services in the hamlet of Langdon to fund non-profit organizations that provide recreation programs, amenities, or events exclusive to Langdon. On February 7, 2024, the Recreation Governance Committee approved additional grants totaling \$160,800 for the 2024 recreation special tax amounts. This will assist the County with the quality and delivery of recreation services in the hamlet of Langdon and will also be used to support other non-profit organizations that provide recreation programs, amenities, or events in Langdon. All taxable properties within the hamlet of Langdon are subject to this special tax as shown in the area map (Attachment 'B').

# **ADMINISTRATION'S RECOMMENDATION**

THAT Bylaw C-8518-2024 be given first reading.

THAT Bylaw C-8518-2024 be given second reading.

THAT Bylaw C-8518-2024 be considered for third reading.

THAT Bylaw C-8518-2024 be given third and final reading.

THAT Council approves a budget adjustment of \$60,000 to increase the Langdon Recreation Grant, as per Attachment C.

#### **BACKGROUND**

The Langdon Recreational Special tax was first approved by the Council in 2002 and was intended to provide funding for an increased service delivery model for the development of community programs, amenities and events exclusively for community organizations that operate and support projects within the hamlet of Langdon, as approved by the County.

#### **ANALYSIS**

The Recreation Governance Committee approves the Langdon Recreational Special tax based on requests from non-profit organizations within the hamlet of Langdon.

# **COMMUNICATIONS / ENGAGEMENT**

Upon approval of the Bylaw, tax notices for the County, including taxes imposed by Bylaw C-8518-2024, will be mailed to residents on May 17, 2024.

#### **IMPLICATIONS**

## **Financial**

A \$60,000 update to the revenue and expense sections of the 2024 operating budget will be required to reflect the increase in Langdon tax levy (revenue) and the accompanying increase in Langdon recreational grants (expenses), as shown in the Langdon Special Tax Budget Adjustment (Attachment 'C').

## STRATEGIC ALIGNMENT

The proposed bylaw supports financial prosperity by ensuring that the County remains financially sustainable for future generations.

# **ALTERNATE DIRECTION**

Administration does not have an alternate direction for Council's consideration.

### **ATTACHMENTS**

Attachment A: 2024 Langdon Recreation Special Tax Rate Bylaw C-8518-2024

Attachment B: Langdon Area Map

Attachment C: Langdon Special Tax Budget Adjustment

